

**COMMITTEE ON NATURAL RESOURCES**  
**114<sup>th</sup> Congress Disclosure Form**  
**As required by and provided for in House Rule XI, clause 2(g)(5)**

**Legislative Hearing on the following bills:**

- **H.R. 329 (Young of AK)**, To amend the Indian Employment, Training and Related Services Demonstration Act of 1992 to facilitate the ability of Indian tribes to integrate the employment, training, and related services from diverse Federal sources, and for other purposes. *“Indian Employment, Training and Related Services Consolidation Act of 2015.”*
- **H.R. 521 (Young of AK)**, To provide for the conveyance of certain property to the Yukon Kuskokwim Health Corporation located in Bethel, Alaska
- **H.R. 812 (Simpson)**, To provide for Indian trust asset management reform, and for other purposes. *“Indian Trust Asset Reform Act.”*

**April 14, 2015**

**For Individuals:**

Name:  
Address:  
Email Address:  
Phone Number:

\* \* \* \* \*

**For Witnesses Representing Organizations:**

Name: Dan Winkelman  
Name of Organization(s) You are Representing at the Hearing: Yukon-Kuskokwim Health Corporation  
Business Address: [REDACTED], Bethel, AK 99559  
Business Email Address: [REDACTED]  
Business Phone Number: [REDACTED]

\* \* \* \* \*

**For Nongovernment Witnesses ONLY:**

1. Please attach/include current curriculum vitae or resume. See Attached.
2. Please list any federal grants or contracts (including subgrants or subcontracts) related to the subject matter of the hearing that were received in the current year and previous two calendar years by you or the organization(s) you represent at this hearing, including the source and amount of each grant or contract. See Attached.
3. Please list any contracts or payments originating with a foreign government related to the subject matter of the hearing that were received in the current year and previous two calendar years by you or the organization(s) you represent at this hearing, including the amount and country of origin of each contract or payment.

N/A



# Yukon-Kuskokwim Health Corporation

Single Audit Reports and Schedules  
Year Ended September 30, 2013

# Yukon-Kuskokwim Health Corporation

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Single Audit Reports and Schedules  
Year Ended September 30, 2013

# Yukon-Kuskokwim Health Corporation

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## Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Directors  
Yukon-Kuskokwim Health Corporation  
Bethel, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Yukon-Kuskokwim Health Corporation, which comprise the balance sheet as of September 30, 2013, and the related statements of revenues, expenses and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 24, 2014.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Yukon-Kuskokwim Health Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Yukon-Kuskokwim Health Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of Yukon-Kuskokwim Health Corporation's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Yukon-Kuskokwim Health Corporation's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Yukon-Kuskokwim Health Corporation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BDO USA, LLP

Anchorage, Alaska  
April 24, 2014



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3601 C Street, Suite 600  
Anchorage, AK 99503

## **Independent Auditor's Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by *OMB Circular A-133***

Board of Directors  
Yukon-Kuskokwim Health Corporation  
Bethel, Alaska

### **Report on Compliance for Each Major Federal Program**

We have audited Yukon Kuskokwim Health Corporation's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Yukon-Kuskokwim Health Corporation's major federal programs for the year ended September 30, 2013. Yukon-Kuskokwim Health Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Yukon-Kuskokwim Health Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Yukon-Kuskokwim Health Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Yukon-Kuskokwim Health Corporation's compliance.

#### ***Opinion on Each Major Federal Program***

In our opinion, Yukon-Kuskokwim Health Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2013.

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## Report on Internal Control Over Compliance

Management of Yukon-Kuskokwim Health Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Yukon-Kuskokwim Health Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Yukon-Kuskokwim Health Corporation's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

## Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of Yukon-Kuskokwim Health Corporation's as of and for the year ended September 31, 2013 and have issued our report thereon dated April 24, 2014, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*BDO USA, LLP*

Anchorage, Alaska  
April 24, 2014

**Yukon-Kuskokwim Health Corporation**

**Schedule of Expenditures of Federal Awards**

Year Ended September 30, 2013

Federal Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Award Number	Amount of Award	Federal Share of Expend- itures
<b>Department of Health And Human Services</b>				
Tribal Self Governance Program IHS Compact/Funding Agreements:				
Direct Program - Indian Health Service FY13 Compact	93.210	58G950033	\$ 71,211,323	<u>70,200,073</u>
Passed through Alaska Native Tribal Health Consortium:				
CHSB Generator Replacement	93.210	AN 09-H72	272,800	1,174
Behavioral Health Aide Project	93.210	236-01-0003	2,427,683	1,349,918
Hosp Main Entrance & Stairwell Ramp	93.210	AN-10-HA9	48,373	1,610
Main Stairwell	93.210	AN11-HD4	179,289	107,968
Kitchen Ventilation	93.210	AN11-HD6	348,809	1,578
Inpatient Infection Control Enhancements	93.210	AN 12-HF9	307,357	3,160
Impatient Townhouse Asbestos Abatement	93.210	IHS	759,000	199,424
YKDRH Transformer Replacement	93.210	AN 09-H71	148,500	125,956
YKDRH Fire Replacement	93.210	AN-12 HF87	336,231	403
Fed Qtrs Demo and Utilidor	93.210	IHS(08B002)	961,219	227,554
Interstitial Space Firestopping	93.210	AN13-HH0	142,888	58,556
Lab Life Safety Improvements	93.210	AN-12-HF7	163,110	39,859
Steam Boiler replacement	93.210	AN13-HH2	240,383	571
Total passed through Alaska Native Tribal Health Consortium				<u>2,117,731</u>
Total Tribal Self Governance Program - IHS Compact/Funding Agreements				<u>72,317,804</u>
Other programs passed through Alaska Native Tribal Health Consortium:				
ARRA IHS Tribal Agreements:				
ARRA- Hospital Ambulance Bay Extension	93.722	AN 09-F34	164,654	74
ARRA - Renovate Hospital Delivery Area	93.722	AN 09-F37	616,177	69,877
Total ARRA IHS Tribal Agreements				<u>69,951</u>
Special Diabetes Program for Indians - Diabetes Prevention and Treatment Projects:				
Direct programs:				
Diabetes Prevention & Control	93.237	H1D1IHS0039-15-00	1,574,539	770,656
Diabetes Prevention & Control	93.237	H1D4IHS0005-16-00	1,574,539	288,985
Diabetes Prevention & Control Carryover	93.237	H1D4IHS0005-15-01	643,780	507,951
Special Diabetes-Cardiovascular Disease	93.237	H1D1IHS0472-09-00	324,300	243,979
Total Special Diabetes Program for Indians - Diabetes Prevention and Treatment Projects				<u>1,811,571</u>
Consolidated Health Centers:				
Direct programs:				
Health Center Cluster	93.224	5 H80CS00447-11-00	3,375,845	2,995,261
Health Center Cluster	93.224	6 H80CS00447-12-06	3,490,773	141,409
Total Consolidated Health Centers				<u>3,136,670</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance:				
Direct programs:				
National Cancer Prevention and Control Program	93.283	5U58DP003853-02	611,000	183,706
National Cancer Prevention and Control Program	93.283	DP003853-01	613,917	473,540
Total National Cancer Prevention and Control Program				<u>657,246</u>
YKHC Community Transformation Project	93.531	1U58DP003642-01	193,340	186,627
Total Centers for Disease Control and Prevention - Investigations and Technical Assistance				<u>843,874</u>
Direct program - HRSA Medical Equipment	93.887	CF76HF194878	990,000	15,467
Direct program - HRSA Aniak and Emmonak Capital Project	93.526	C8BCS23937	496,338	299,621

**Yukon-Kuskokwim Health Corporation**

**Schedule of Expenditures of Federal Awards, continued**

Federal Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Award Number	Amount of Award	Federal Share of Expend- itures
<b>Department of Health And Human Services, continued</b>				
Passed through University of Alaska - Anchorage - Basic/Core Area Health Education Centers - AHEC Subaward	93.107	U77HP23073-02-01	\$ 72,827	<u>49,979</u>
Passed through University of Alaska - Fairbanks: National Center for Research Resources - Investigating Obesity and Chronic Disease-Related Risk Factors of Alaska Natives (CANHR)	93.389	2P20 RR016430-06A1	39,060	<u>8,509</u>
Passed through State of Alaska Department of Health and Social Services Small Hospital Performance Improvement-Coding	93.069	H3HRH00026-11-00	8,411	8,411
Small Hospital Performance Improvement-Public Relations	93.301	H3HRH00026-11-00	7,647	<u>7,647</u>
Total Department of Health and Human Services				<u>78,569,504</u>
<b>Department of Housing and Urban Development (HUD)</b>				
Passed through Alaska Housing Finance Corporation - Shelter Plus Care - Shelter + Care (Rental Assistance for Homeless Persons)	14.238	APC-11-YKH-1	102,576	<u>8,144</u>
Passed through local entities - Alaska Office of Native Programs: Village of Atmautluak Clinic Repair	14.862	B-10-SR-02-0054	343,241	462
Atmautluak Clinic Extension	14.862	B-11-SR-02-0013	600,000	460,538
Village of Chevak- Chevak Clinic-ICDBG	14.862	B-13-SR-02-0020	600,000	8,601
Village of Napakiak - Napakiak Clinic-ICDBG	14.862	B-11-SR-02-0021	600,000	445,775
Total Alaska Office of Native Programs				<u>915,376</u>
Total Department of Housing and Urban Development				<u>923,520</u>
<b>Denali Commission</b>				
Direct Programs - Nunapitchuk Clinic Construction	90.100	01225-00	50,000	474
Napakiak Clinic-Denali	90.100	PA 01007-A-01	354,029	114,846
Total direct programs				<u>115,320</u>
Passed through Alaska Native Tribal Health Consortium: Chevak Clinic	90.100	1170C	1,833,412	244,765
Nunapitchuk Clinic	90.100	01170-00B	2,572,397	845
Atmautluak Clinic - Denali	90.100	288-07, AMD 7	634,460	469
Napakiak Clinic	90.100	DEN PASSTHROUGH	65,492	65,442
Total Passed through Alaska Native Tribal Health Consortium				<u>311,521</u>
Total Denali Commission				<u>426,841</u>

**Yukon-Kuskokwim Health Corporation**

**Schedule of Expenditures of Federal Awards, continued**

Federal Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Award Number	Amount of Award	Federal Share of Expend- itures
<b>Department of Agriculture</b>				
Direct Program -				
Community Facilities Loans and Grants - Code Blue EMS Vehicles and Equip	10.766	60-08-0920041414	\$ 995,650	<u>35,730</u>
Passed Through State of Alaska Department of Health and Social Services -				
Special Supplemental Nutrition Program for Women, Infants and Children:				
Supplemental Food Program for WIC	10.557	604-13-805	739,260	493,771
Supplemental Food Program for WIC	10.557	604-14-840	573,198	108,498
Total Special Supplemental Nutrition Program for Women, Infants, and Children				<u>602,269</u>
Passed Through the State of Alaska Department of Environmental Conservation -				
State Public Water Systems Supervision:				
Remote Maintenance Worker	10.760	1812	98,723	417
Remote Maintenance Worker	10.760	1813	148,453	116,881
Remote Maintenance Worker	10.760	1814	132,161	29,531
Total passed through the State of Alaska Department of Environmental Conservation				<u>146,829</u>
Total Department of Agriculture				<u>784,828</u>
<b>Environmental Protection Agency</b>				
Passed through State of Alaska Department of Environmental Conservation -				
State Public Water Systems Supervision:				
Remote Maintenance Worker	66.606	1812	311,021	1,739
Remote Maintenance Worker	66.202	1813	318,057	248,372
Remote Maintenance Worker	66.202	1814	320,997	71,143
				<u>319,515</u>
Total Environmental Protection Agency				<u>321,254</u>
<b>Department of Education</b>				
Passed through State of Alaska Department of Health and Social Services				
Special Education- Grants for Infants and Families -				
Early Intervention/Infant Learning Program	84.181	603-13-005	194,634	194,634
<b>Total Expenditures of Federal Awards</b>				<b>\$ <u>81,220,580</u></b>

**Notes:**

- The above schedule of expenditures of federal awards includes the federal grant activity of Yukon-Kuskokwim Health Corporation and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.
- Department of Health and Human Services federal award programs also include noncash awards to the corporation. Included in the noncash awards are salaries, wages, benefits and related costs of federal personnel, and the acquisition of supplies and materials from the federal government's Central Warehouse related to their Indian Health Service (IHS) compact. These noncash awards of salaries, wages and related costs, supplies, and materials reduce the cash portion of the total IHS resource allocation to the corporation.
- Unearned Revenue  
Cash awards received in advance from federal awarding agencies but still unexpended at September 30, 2013 by Yukon-Kuskokwim Health Corporation are as follows:

Awarding Agency	Catalog of Federal Domestic Assistance Number	Unearned Revenue
Department of Health and Human Services - IHS Compact - MSPI	93.210	435,281
		<u>\$ 435,281</u>



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**Independent Auditor's Report on Compliance For Each Major State Program;  
Report on Internal Control Over Compliance; and Report on the Schedule of  
State Financial Assistance Required by the *State of Alaska Audit Guide and  
Compliance Supplement for State Single Audits***

Board of Directors  
Yukon Kuskokwim Health Corporation  
Bethel, Alaska

**Report on Compliance for Each Major State Program**

We have audited Yukon-Kuskokwim Health Corporation's compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of Yukon-Kuskokwim Health Corporation's major state programs for the year ended September 30, 2013. Yukon-Kuskokwim Health Corporation's major state programs are identified in the accompanying schedule of state financial assistance.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Yukon-Kuskokwim Health Corporation's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Yukon-Kuskokwim Health Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the Yukon-Kuskokwim Health Corporation's compliance.

### *Opinion on Each Major State Program*

In our opinion, Yukon-Kuskokwim Health Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2013.

### **Report on Internal Control over Compliance**

Management of Yukon-Kuskokwim Health Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Yukon-Kuskokwim Health Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Yukon-Kuskokwim Health Corporation's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of State Financial Assistance Required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits***

We have audited the financial statements of Yukon-Kuskokwim Health Corporation as of and for the year ended September 30, 2013, and have issued our report thereon dated April 24, 2014, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of state financial assistance is presented for purposes of additional analysis as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

*BDO USA, LLP*

Anchorage, Alaska  
April 24, 2014

**Yukon-Kuskokwim Health Corporation**

**Schedule of State Financial Assistance**

Year Ended September 30, 2013

State Grantor/Program Title	Grant Number	Amount of Award	State Share of Expend- itures
<b>Department of Health and Social Services:</b>			
* Comprehensive Behavioral Health Treatment and Recovery Program	602-13-005	\$ 2,648,838	1,877,091
* Comprehensive Behavioral Health Treatment and Recovery Program	602-14-005	2,619,907	576,129
Therapeutic Court Treatment	602-14-499	272,000	71,307
* Bethel Community Services Patrol and Sobering Center	602-13-502	818,000	574,587
* Bethel Community Services Patrol and Sobering Center	602-14-502	821,340	202,429
* Community Developmental Disabilities	607-13-094	326,100	249,660
* Community Developmental Disabilities	607-14-094	326,100	107,819
Short-Term Assistance and Referral Programs STAR	607-13-032	85,000	62,705
Short-Term Assistance and Referral Programs STAR	607-14-032	85,000	25,130
* Community Health Aide Training and Supervision	601-13-016	603,498	455,813
* Community Health Aide Training and Supervision	601-14-016	565,627	172,404
* Emergency Medical Services	601-13-066	305,676	235,705
Emergency Medical Services	601-14-066	305,676	77,444
* Early Intervention/Infant Learning Program	603-13-005	467,366	281,919
* Early Intervention/Infant Learning Program	603-14-005	540,186	159,744
Tobacco Prevention and Control (Community Based Grants)	601-13-104	112,500	92,400
Tobacco Prevention and Control (Community Based Grants)	601-14-104	375,000	26,154
Residential Care for Children and Youth	603-13-027	116,800	85,809
Residential Care for Children and Youth	602-14-382	116,800	30,228
EMS Code Blue-Phase X (State)	65C-11-266	31,529	409
EMS Code Blue-Phase XI (State)	65C-12-266	8,719	1,203
EMS Code Blue-Phase XII (State)	65C-13-210	35,800	30,912
Senior In-Home Services	607-13-418	18,750	878
Senior In-Home Services	607-14-418	75,000	18,684
Total Department of Health And Social Services			<u>5,416,563</u>
<b>Department of Commerce, Community and Economic Development:</b>			
* Hooper Bay Sub-regional Clinic Construction	08-DC-159	1,000,000	513,302
Sobering Center Desig Legislative	11-DC-615	475,000	1,229
Long Term Care Facility	09-DC-357	8,000,000	46
* Long Term Care Facility	11-DC-614	8,328,000	5,906,856
* Qungasvik Youth Sobriety Project	12-DC-580	1,624,800	595,304
* Regional PATC	13-DC-623	12,650,000	1,077,201
* Regional Prematernal Home	12-DC-581	10,500,000	4,890,982
Total Department of Commerce, Community and Economic Development			<u>12,984,920</u>
<b>Department of Natural Resources:</b>			
Health Impact Assessment Epidemiologist	ASP 10-12-056	100,000	46,728
Total Department of Natural Resources			<u>46,728</u>
<b>Department of Enviromental Conservation:</b>			
Remote Maintenance Worker	1812	136,581	435
* Remote Maintenance Worker	1813	155,503	121,751
Remote Maintenance Worker	1814	151,053	33,558
Total Department of Enviromental Conservation			<u>155,744</u>
Total State Financial Assistance			<u>\$ 18,603,955</u>

\* Denotes a major program for compliance purposes

**Note 1**

The above schedule of State Financial Assistance includes the state grant activity of Yukon Kuskokwim Health Corporation and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the *State of Alaska Single Audit Guide and Compliance Supplement for State Single Audits*.

# Yukon-Kuskokwim Health Corporation

## Schedule of Findings and Questioned Costs Year Ended September 30, 2013

**Section I - Summary of Auditor's Results**

***Financial Statements***

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	___ yes	<u>X</u> no
Significant deficiency(ies) identified?	___ yes	<u>X</u> (none reported)

Noncompliance material to financial statements noted? \_\_\_ yes X no

***Federal Awards***

Internal control over major programs:

Material weakness(es) identified?	___ yes	<u>X</u> no
Significant deficiency(ies) identified?	___ yes	<u>X</u> (none reported)

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? \_\_\_ yes X no

Identification of major programs:

<i>CFDA Number</i>	<i>Name of Federal Program or Cluster</i>	<i>Agency</i>
93.210	Tribal Self Governance Program - IHS Compact/Funding Agreements	Department of Health and Human Services

Dollar threshold used to distinguish between Type A and Type B programs: \$ 2,436,617

Auditee qualified as low-risk auditee? X yes \_\_\_ no

***State Financial Assistance***

Internal control over major programs:

Material weakness(es) identified?	___ yes	<u>X</u> no
Significant deficiency(ies) identified?	___ yes	<u>X</u> (none reported)

Type of auditor's report issued on compliance for major programs: Unmodified

Dollar threshold used to distinguish a state major program: \$ 100,000

# Yukon-Kuskokwim Health Corporation

## Schedule of Findings and Questioned Costs Year Ended September 30, 2013

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Section II - Financial Statement Findings Required to be Reported in Accordance with <i>Governmental Auditing Standards</i>
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None reported.

Section III - Federal Award Findings and Questioned Costs
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None reported.

Section IV - State Award Findings and Questioned Costs
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None reported.

# Yukon-Kuskokwim Health Corporation

## Summary Schedule of Prior Audit Findings Year Ended September 30, 2013

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Federal
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There were no prior year audit findings.

State
-------

There were no prior year audit findings.

# Yukon-Kuskokwim Health Corporation

## Corrective Action Plan Year Ended September 30, 2013

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There are no current year findings; therefore no corrective action plan is required.

## Yukon-Kuskokwim Health Corporation

### Schedule of Expenses - Department of Health and Social Services Programs - Budget and Actual

	Budget	July 1, 2012 to September 30, 2012	October 1, 2012 to June 30, 2013	Total	Variance
<b>Community Health Aide Training and Supervision # 601-13-016</b>					
Personnel	\$ 408,894	\$ 102,224	\$ 320,932	\$ 423,156	\$ (14,262)
Travel	73,904	14,671	44,972	59,643	14,261
<b>Total direct expenses</b>	<b>482,798</b>	<b>116,895</b>	<b>365,904</b>	<b>482,799</b>	<b>(1)</b>
Indirect	120,700	29,224	91,475	120,699	1
<b>Total Costs</b>	<b>\$ 603,498</b>	<b>\$ 146,119</b>	<b>\$ 457,379</b>	<b>\$ 603,498</b>	<b>\$ -</b>
<b>Emergency Medical Services # 601-13-066</b>					
Personnel	\$ 195,458	\$ 48,864	\$ 150,614	\$ 199,478	\$ (4,020)
Travel	20,872	3,310	14,436	17,746	3,126
Supplies	21,610	1,173	20,899	22,072	(462)
Other	6,601	2,500	2,744	5,244	1,357
<b>Total direct expenses</b>	<b>244,541</b>	<b>55,847</b>	<b>188,693</b>	<b>244,540</b>	<b>1</b>
Indirect	61,135	13,962	47,172	61,134	1
<b>Total Costs</b>	<b>\$ 305,676</b>	<b>\$ 69,809</b>	<b>\$ 235,865</b>	<b>\$ 305,674</b>	<b>\$ 2</b>
<b>Comprehensive Behavioral Health Treatment and Recovery Program # 602-13-005</b>					
Personnel	\$ 1,697,404	\$ 390,016	\$ 892,834	\$ 1,282,850	\$ 414,554
Travel	21,044	1,639	6,372	8,011	13,033
Facility Expense	114,462	15,759	53,690	69,449	45,013
Supplies	159,821	25,042	46,667	71,709	88,112
Equipment	98,205	1,712	56,654	58,366	39,839
Other	28,134	4,960	14,600	19,560	8,574
<b>Total direct expenses</b>	<b>2,119,070</b>	<b>439,128</b>	<b>1,070,817</b>	<b>1,509,945</b>	<b>609,125</b>
Indirect	529,768	109,547	254,945	364,492	165,276
<b>Total Costs</b>	<b>\$ 2,648,838</b>	<b>\$ 548,675</b>	<b>\$ 1,325,762</b>	<b>\$ 1,874,437</b>	<b>\$ 774,401</b>
<b>Early Intervention/Infant Learning Program # 603-13-005</b>					
Personnel	\$ 383,566	\$ 96,853	\$ 131,006	\$ 383,566	\$ -
Travel	83,391	29,838	53,553	83,391	-
Supplies	900	157	743	900	-
Other	61,743	17,407	44,336	61,743	-
<b>Total direct expenses</b>	<b>529,600</b>	<b>144,255</b>	<b>229,638</b>	<b>529,600</b>	<b>-</b>
Indirect	132,400	36,064	57,409	132,400	-
<b>Total Costs</b>	<b>\$ 662,000</b>	<b>\$ 180,319</b>	<b>\$ 287,047</b>	<b>\$ 662,000</b>	<b>\$ -</b>

## Yukon-Kuskokwim Health Corporation

### Schedule of Expenses - Department of Health and Social Services Programs - Budget and Actual

	Budget	July 1, 2012 to September 30, 2012	October 1, 2012 to June 30, 2013	Total	Variance
<b>Community Developmental Disabilities # 607-13-094</b>					
Personnel	\$ 250,237	\$ 58,287	\$ 192,474	\$ 250,761	\$ (524)
Travel	10,118	1,734	8,384	10,118	-
Other	525	-	-	-	525
<b>Total direct expenses</b>	<b>260,880</b>	<b>60,021</b>	<b>200,858</b>	<b>260,879</b>	<b>1</b>
Indirect	65,220	15,005	49,879	64,884	336
<b>Total Costs</b>	<b>\$ 326,100</b>	<b>\$ 75,026</b>	<b>\$ 250,737</b>	<b>\$ 325,763</b>	<b>\$ 337</b>
<b>Short-Term Assistance and Referral Programs STAR # 607-13-032</b>					
Personnel	\$ 53,000	\$ 13,250	\$ 43,674	\$ 56,924	\$ (3,924)
Other	15,000	1,191	5,379	6,570	8,430
<b>Total direct expenses</b>	<b>68,000</b>	<b>14,441</b>	<b>49,053</b>	<b>63,494</b>	<b>4,506</b>
Indirect	17,000	3,610	12,263	15,873	1,127
<b>Total Costs</b>	<b>\$ 85,000</b>	<b>\$ 18,051</b>	<b>\$ 61,316</b>	<b>\$ 79,367</b>	<b>\$ 5,633</b>
<b>Tobacco Prevention and Control (Community Based Grants) # 601-13-104</b>					
Personnel	\$ 60,197	\$ 15,049	\$ 46,258	\$ 61,307	\$ (1,110)
Travel	5,413	-	5,413	5,413	-
Facility Expense	600	-	582	582	18
Supplies	17,982	232	17,167	17,399	583
Other	5,808	-	5,299	5,299	509
<b>Total direct expenses</b>	<b>90,000</b>	<b>15,281</b>	<b>74,719</b>	<b>90,000</b>	<b>-</b>
Indirect	22,500	3,820	18,680	22,500	-
<b>Total Costs</b>	<b>\$ 112,500</b>	<b>\$ 19,101</b>	<b>\$ 93,399</b>	<b>\$ 112,500</b>	<b>\$ -</b>
<b>Residential Care for Children and Youth # 603-13-027</b>					
Facility Expense	\$ 86,890	\$ 21,722	\$ 65,168	\$ 86,890	\$ -
Supplies	6,550	1,638	4,911	6,549	1
<b>Total direct expenses</b>	<b>93,440</b>	<b>23,360</b>	<b>70,079</b>	<b>93,439</b>	<b>1</b>
Indirect	23,360	5,840	17,520	23,360	-
<b>Total Costs</b>	<b>\$ 116,800</b>	<b>\$ 29,200</b>	<b>\$ 87,599</b>	<b>\$ 116,799</b>	<b>\$ 1</b>

## Yukon-Kuskokwim Health Corporation

### Schedule of Expenses - Department of Health and Social Services Programs - Budget and Actual

	Budget	July 1, 2012 to September 30, 2012	October 1, 2012 to June 30, 2013	Total	Variance
<b>Bethel Community Services Patrol and Sobering Center # 602-13-502</b>					
Personnel	\$ 626,577	\$ 179,383	\$ 452,769	\$ 632,152	\$ (5,575)
Travel	6,248	432	1,699	2,131	4,117
Facility Expense	16,075	12,729	3,120	15,849	226
Supplies	3,500	884	2,958	3,842	(342)
Equipment	2,000	426	-	426	1,574
<b>Total direct expenses</b>	<b>654,400</b>	<b>193,854</b>	<b>460,546</b>	<b>654,400</b>	<b>-</b>
Indirect	163,600	48,357	115,243	163,600	-
<b>Total Costs</b>	<b>\$ 818,000</b>	<b>\$ 242,211</b>	<b>\$ 575,789</b>	<b>\$ 818,000</b>	<b>\$ -</b>
<b>Senior In Home Services # 607-13-418</b>					
Direct expenses - personnel	\$ 18,750	\$ -	\$ 341	\$ 341	\$ 18,409
<b>Total Costs</b>	<b>\$ 18,750</b>	<b>\$ -</b>	<b>\$ 341</b>	<b>\$ 341</b>	<b>\$ 18,409</b>
<b>Small Hospital Performance Improvement # H3HRH00026-11-00</b>					
Direct expenses - other	\$ 16,058	\$ -	\$ 16,058	\$ 16,058	\$ -
<b>Total Costs</b>	<b>\$ 16,058</b>	<b>\$ -</b>	<b>\$ 16,058</b>	<b>\$ 16,058</b>	<b>\$ -</b>
<b>Supplemental Food Program for WIC # 604-13-805</b>					
Personnel	\$ 544,682	\$ 139,733	\$ 356,096	\$ 495,829	\$ 48,853
Travel	24,602	6,278	20,784	27,062	(2,460)
Facility Expense	700	-	27	27	673
Supplies	11,173	1,672	8,501	10,173	1,000
Other	15,851	216	13,439	13,655	2,196
<b>Total direct expenses</b>	<b>597,008</b>	<b>147,899</b>	<b>398,847</b>	<b>546,746</b>	<b>50,262</b>
Indirect	149,252	36,975	99,712	136,687	12,565
<b>Total Costs</b>	<b>\$ 746,260</b>	<b>\$ 184,874</b>	<b>\$ 498,559</b>	<b>\$ 683,433</b>	<b>\$ 62,827</b>
<b>EMS Code Blue-Phase X (State) # 65C-11-266</b>					
Direct expenses - equipment	\$ 31,529	\$ 28,950	\$ 1,000	\$ 29,950	\$ 1,579
<b>Total Costs</b>	<b>\$ 31,529</b>	<b>\$ 28,950</b>	<b>\$ 1,000</b>	<b>\$ 29,950</b>	<b>\$ 1,579</b>
<b>EMS Code Blue-Phase XI (State) # 65C-12-266</b>					
Direct expenses - equipment	\$ 8,719	\$ -	\$ 6,683	\$ 6,683	\$ 2,036
<b>Total Costs</b>	<b>\$ 8,719</b>	<b>\$ -</b>	<b>\$ 6,683</b>	<b>\$ 6,683</b>	<b>\$ 2,036</b>



# Yukon-Kuskokwim Health Corporation

Single Audit Reports and Schedules  
Year Ended September 30, 2014

# Yukon-Kuskokwim Health Corporation

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Single Audit Reports and Schedules  
Year Ended September 30, 2014



# Yukon-Kuskokwim Health Corporation

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## Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Directors  
Yukon-Kuskokwim Health Corporation  
Bethel, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Yukon-Kuskokwim Health Corporation, which comprise the statement of net position as of September 30, 2014, and the related statements of revenues, expenses and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 17, 2015.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Yukon-Kuskokwim Health Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Yukon-Kuskokwim Health Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of Yukon-Kuskokwim Health Corporation's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Yukon-Kuskokwim Health Corporation's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Yukon-Kuskokwim Health Corporation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BDO USA, LLP

Anchorage, Alaska  
February 17, 2015



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## **Independent Auditor's Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by *OMB Circular A-133***

Board of Directors  
Yukon-Kuskokwim Health Corporation  
Bethel, Alaska

### **Report on Compliance for Each Major Federal Program**

We have audited Yukon Kuskokwim Health Corporation's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Yukon-Kuskokwim Health Corporation's major federal programs for the year ended September 30, 2014. Yukon-Kuskokwim Health Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Yukon-Kuskokwim Health Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Yukon-Kuskokwim Health Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Yukon-Kuskokwim Health Corporation's compliance.

#### ***Opinion on Each Major Federal Program***

In our opinion, Yukon-Kuskokwim Health Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2014.

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## Report on Internal Control Over Compliance

Management of Yukon-Kuskokwim Health Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Yukon-Kuskokwim Health Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Yukon-Kuskokwim Health Corporation's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

## Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of Yukon-Kuskokwim Health Corporation's as of and for the year ended September 30, 2014 and have issued our report thereon dated February 17, 2015, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*BDO USA, LLP*

Anchorage, Alaska  
February 17, 2015

**Yukon-Kuskokwim Health Corporation**

**Schedule of Expenditures of Federal Awards**

Year Ended September 30, 2014

Federal Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Award Number	Amount of Award	Federal Share of Expend- itures
<b>Department of Health And Human Services</b>				
Tribal Self Governance Program IHS Compact/Funding Agreements:				
Direct Program - Indian Health Service FY14 Compact	93.210	58G950033	\$ 69,880,970	69,709,783
Direct Program - Methamphetamine and Suicide Prevention Initiative	93.210	0058G95003	1,470,182	375,674
				<u>70,085,457</u>
Passed through Alaska Native Tribal Health Consortium:				
Panel Wiring Improvements Design	93.210	AN-10-HB	33,918	1,594
Behavioral Health Aide Project	93.210	236-01-0003	3,608,769	866,578
Aniak Sub Regional Generator	93.210	AN11-HD3	181,291	70,998
Main Stairwell	93.210	AN11-HD4	179,289	29,793
Wiring Upgrades	93.210	AN11-HD5	279,652	433,795
Kitchen Ventilation	93.210	AN11-HD6	348,809	4,226
Operating Suite Humidity Control	93.210	AN 14-HK2	56,540	14,403
Infectious Isolation Exam Room	93.210	AN 14-HJ7	249,863	164,206
Impatient Townhouse Asbestos Abatement	93.210	IHS	759,000	40,122
YKDRH Transformer Replacement	93.210	AN 09-H71	148,500	4,283
YKDRH Fire Replacement	93.210	AN-12 HF87	336,231	103,022
Fed Qtrs Demo and Utilidor	93.210	IHS(08B002)	961,219	779,617
Inpatient Infection Control Enhancements	93.210	AN 12-HF9	307,357	300
Metering of Energy and Water	93.210	IHS(13H003)	120,890	31,454
Interstitial Space Firestopping	93.210	AN13-HH0	142,888	31,543
Lab Life Safety Improvements	93.210	AN-12-HF7	163,110	64,860
Steam System Replacement Design	93.210	AN 13-H15	116,171	58,382
Steam Boiler replacement	93.210	AN13-HH2	240,383	63,172
Total passed through Alaska Native Tribal Health Consortium				<u>2,762,348</u>
Total Tribal Self Governance Program - IHS Compact/Funding Agreements				<u>72,847,805</u>
Special Diabetes Program for Indians - Diabetes Prevention and Treatment Projects:				
Direct programs:				
Diabetes Prevention & Control	93.237	H1D4IHS0005-16-03	3,338,526	3,099,718
Diabetes Prevention & Control	93.237	H1D4IHS0005-17-00	1,574,539	102,005
Total Diabetes Program for Indians - Diabetes Prevention and Control Program				<u>3,201,723</u>
Special Diabetes-Cardiovascular Disease	93.442	H1D2IHS0031-10-02	1,075,809	1,056,362
Consolidated Health Centers:				
Direct programs:				
Health Center Cluster	93.224	6 H80CS00447-12-06	3,375,845	3,347,286
Health Center Cluster	93.224	3 H80CS00447-13-04	3,490,773	71,060
Total Consolidated Health Centers				<u>3,418,346</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance:				
Direct programs:				
National Cancer Prevention and Control Program	93.283	5U58DP003853-02	611,000	353,824
National Cancer Prevention and Control Program	93.283	5U58DP003853-03	570,000	86,150
Total National Cancer Prevention and Control Program				<u>439,974</u>
YKHC Community Transformation Project	93.531	1U58DP003642-01	193,340	134,442
Total Centers for Disease Control and Prevention - Investigations and Technical Assistance				<u>574,416</u>
Ryan White HIV/AIDS Dental Reimbursement Community Based Dental Partnership - Passed through Alaska Native Tribal Health Consortium -				
Ryan White HIV/AIDS Agreement	93.918	ANTHC-07-U-18319	154,000	8,840
Direct program - HRSA Aniak and Emmonak Capital Project	93.526	C8BCS23937	496,338	196,717
Direct Program - Calicarag: Healing our Youth and Families	93.104	1U79SM061347-01	757,276	621,859
Direct program - Small Hospital Performance Improvement	93.301		5,100	5,100
Direct Program - Native Connections Calicarag	93.443	1H79SM061919-01	199,960	109,814
Direct Program - Reducing Tobacco Use in Pregnancy	93.443	A99IHS0040-03-01	100,000	8,931
				<u>118,745</u>

**Yukon-Kuskokwim Health Corporation**  
**Schedule of Expenditures of Federal Awards, continued**

Federal Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Award Number	Amount of Award	Federal Share of Expend- itures
<b>Department of Health And Human Services, continued</b>				
Passed through University of Alaska - Anchorage - Basic/Core Area Health Education Centers - AHEC Subaward	93.107	U77HP23073-03-00	\$ 149,080	<u>78,944</u>
Passed through University of Alaska - Fairbanks: National Center for Research Resources - Investigating Obesity and Chronic Disease-Related Risk Factors of Alaska Natives (CANHR)	93.389	2P20 RR016430-06A1	39,060	<u>9,700</u>
Total Department of Health and Human Services				<u>82,138,557</u>
<b>Department of Housing and Urban Development (HUD)</b>				
Passed through local entities - Alaska Office of Native Programs:				
Atmautluak Clinic Extension	14.862	B-11-SR-02-0013	600,000	26
Village of Chevak- Chevak Clinic-ICDBG	14.862	B-13-SR-02-0020	600,000	28,245
Village of Napakiak - Napakiak Clinic-ICDBG	14.862	B-11-SR-02-0021	600,000	<u>82,428</u>
Total Department of Housing and Urban Development				<u>110,699</u>
<b>Denali Commission</b>				
Passed through Alaska Native Tribal Health Consortium: Chevak Clinic	90.100	1170C	1,833,412	<u>1,589,349</u>
Total Denali Commission				<u>1,589,349</u>
<b>Department of Agriculture</b>				
Direct Program - Code Blue EMS Vehicles and Equipment	10.766	60-08-0920041414	\$ 995,650	<u>28,572</u>
Passed Through State of Alaska Department of Health and Social Services - Special Supplemental Nutrition Program for Women, Infants and Children:				
SPIRIT WIC Partners in Researching Innovative Technologies	10.557	604-14-942	20,238	12,022
Supplemental Food Program for WIC	10.557	604-14-840	606,996	402,802
Supplemental Food Program for WIC	10.557	604-268-1510	632,151	163,526
Total Special Supplemental Nutrition Program for Women, Infants, and Children				<u>578,350</u>
Passed Through the State of Alaska Department of Environmental Conservation - State Public Water Systems Supervision:				
Remote Maintenance Worker	10.760	1814	137,689	108,781
Remote Maintenance Worker	10.760	1815	143,597	34,537
Total passed through the State of Alaska Department of Environmental Conservation				<u>143,318</u>
Total Department of Agriculture				<u>750,240</u>

**Yukon-Kuskokwim Health Corporation**

**Schedule of Expenditures of Federal Awards, continued**

Federal Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Award Number	Amount of Award	Federal Share of Expend- itures
<b>Environmental Protection Agency</b>				
Passed through State of Alaska Department of Environmental Conservation - State Public Water Systems Supervision:				
Remote Maintenance Worker	66.202	1814	333,849	263,757
Remote Maintenance Worker	66.202	1815	326,698	<u>78,575</u>
Total Environmental Protection Agency				<u>342,332</u>
<b>Department of Education</b>				
Passed through State of Alaska Department of Health and Social Services Special Education- Grants for Infants and Families -				
Early Intervention/Infant Learning Program	84.181	603-14-005	150,000	95,127
Early Intervention/Infant Learning Program	84.181	603-243-1516	150,000	<u>28,364</u>
Total Department of Education				<u>123,491</u>
<b>Total Expenditures of Federal Awards</b>				<b>\$ <u>85,054,668</u></b>

**Notes:**

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Yukon-Kuskokwim Health Corporation under programs of the federal government for the year ended September 30, 2014. The information in this Schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Because the Schedule presents only a selected portion of the operations of Yukon-Kuskokwim Health Corporation, it is not intended to and does not present the financial position, changes in net assets or cash flows of Yukon-Kuskokwim Health Corporation.

Expenditures reported on the Schedule are reported on the full accrual basis of accounting.

2. Department of Health and Human Services federal award programs also include noncash awards to the corporation.

Included in the noncash awards are salaries, wages, benefits and related costs of federal personnel, and the acquisition of supplies and materials from the federal government's Central Warehouse related to their Indian Health Service (IHS) compact. These noncash awards of salaries, wages and related costs, supplies, and materials reduce the cash portion of the total IHS resource allocation to the corporation.

3. Unearned Revenue

Cash awards received in advance from federal awarding agencies but still unexpended at September 30, 2014 by Yukon-Kuskokwim Health Corporation are as follows:

Awarding Agency	Catalog of Federal Domestic Assistance Number	Unearned Revenue
Department of Health and Human Services:		
IHS Compact Direct - MSPI	93.210	\$ 368,898
IHS Compact passed through Alaska Native Medical Center	93.210	1,808,259
Small Hospital Performance Improvement Grant	93.301	57,592
HRSA Consolidated Health Centers	93.224	<u>478,886</u>
Total Department of Health and Human Services		2,713,635
Denali Commission passed through Alaska Native Medical Center	90.100	<u>6,299</u>
		<b>\$ <u>2,719,934</u></b>



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**Independent Auditor's Report on Compliance For Each Major State Program;  
Report on Internal Control Over Compliance; and Report on the Schedule of  
State Financial Assistance Required by the *State of Alaska Audit Guide and  
Compliance Supplement for State Single Audits***

Board of Directors  
Yukon Kuskokwim Health Corporation  
Bethel, Alaska

**Report on Compliance for Each Major State Program**

We have audited Yukon-Kuskokwim Health Corporation's compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of Yukon-Kuskokwim Health Corporation's major state programs for the year ended September 30, 2014. Yukon-Kuskokwim Health Corporation's major state programs are identified in the accompanying schedule of state financial assistance.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Yukon-Kuskokwim Health Corporation's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Yukon-Kuskokwim Health Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the Yukon-Kuskokwim Health Corporation's compliance.

### *Opinion on Each Major State Program*

In our opinion, Yukon-Kuskokwim Health Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2014.

### **Report on Internal Control over Compliance**

Management of Yukon-Kuskokwim Health Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Yukon-Kuskokwim Health Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Yukon-Kuskokwim Health Corporation's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of State Financial Assistance Required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits***

We have audited the financial statements of Yukon-Kuskokwim Health Corporation as of and for the year ended September 30, 2014, and have issued our report thereon dated February 17, 2015, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of state financial assistance is presented for purposes of additional analysis as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

*BDO USA, LLP*

Anchorage, Alaska  
February 17, 2015

**Yukon-Kuskokwim Health Corporation**

**Schedule of State Financial Assistance**

*Year Ended September 30, 2015*

State Grantor/Program Title	Grant Number	Amount of Award	State Share of Expend- itures
<b>Department of Health and Social Services:</b>			
* Comprehensive Behavioral Health Treatment and Recovery Program	602-14-005	2,619,907	1,813,420
* Comprehensive Behavioral Health Treatment and Recovery Program	602-208-1508	2,609,320	466,630
* Therapeutic Court Treatment	602-14-499	272,000	140,773
* Bethel Community Services Patrol and Sobering Center	602-14-502	821,340	567,903
* Bethel Community Services Patrol and Sobering Center	602-203-1501	822,142	176,153
* Community Developmental Disabilities	607-14-094	326,100	204,198
Community Developmental Disabilities	607-303-1524	326,100	79,927
Short-Term Assistance and Referral Programs STAR	607-14-032	85,000	53,145
Short-Term Assistance and Referral Programs STAR	607-313-1513	85,000	17,311
* Community Health Aide Training and Supervision	601-14-016	565,627	386,937
* Community Health Aide Training and Supervision	601-275-1513	392,157	100,682
* Emergency Medical Services	601-14-066	305,676	282,068
Emergency Medical Services	601-278-1507	366,800	39,062
* Early Intervention/Infant Learning Program	603-14-005	540,186	380,441
* Early Intervention/Infant Learning Program	603-243-1516	540,186	102,144
* Tobacco Prevention and Control (Community Based Grants)	601-14-104	375,000	241,061
Tobacco Prevention and Control (Community Based Grants)	601-294-1515	300,000	41,510
Residential Care for Children and Youth	602-14-382	116,800	85,311
Residential Care for Children and Youth	602-230-1523	116,800	29,156
Senior In-Home Services	607-14-418	75,000	633
Total Department of Health And Social Services			<u>5,208,465</u>
<b>Department of Commerce, Community and Economic Development:</b>			
Prematernal Home	07-DC-193	2,000,000	21,730
Sobering Center Desig Legislative	11-DC-615	475,000	579
Long Term Care Facility	09-DC-357	8,000,000	4,058
* Long Term Care Facility	11-DC-614	8,328,000	1,199,137
* Qungasvik Youth Sobriety Project	12-DC-580	1,624,800	738,634
* Regional PATC	13-DC-623	12,650,000	3,696,611
* Regional Prematernal Home	12-DC-581	10,500,000	4,304,575
Reproductive Health Partnership	RHP	49,542	49,542
Total Department of Commerce, Community and Economic Development			<u>10,014,866</u>
<b>Department of Natural Resources:</b>			
Health Impact Assessment Epidemiologist	ASP 10-12-056	100,000	52,069
Total Department of Natural Resources			<u>52,069</u>
<b>Department of Enviromental Conservation:</b>			
* Remote Maintenance Worker	1814	157,180	124,179
Remote Maintenance Worker	1815	156,765	37,704
Total Department of Enviromental Conservation			<u>161,883</u>
<b>Total State Financial Assistance</b>			<b>\$ <u>15,437,284</u></b>

\* Denotes a major program for compliance purposes

**Note 1**

The accompanying schedule of state financial assistance (the "Schedule") includes the state grant activity of Yukon-Kuskokwim Health Corporation under programs of the state government for the year ended September 30, 2014. The information in this Schedule is presented in accordance with the requirements of the State of Alaska Audit Guide and Compliance Supplement for State Single Audits. Because the Schedule presents only a selected portion of the operations of Yukon-Kuskokwim Health Corporation, it is not intended to and does not present the financial position, changes in net assets or cash flows of Yukon-Kuskokwim Health Corporation.

Expenditures reported on the Schedule are reported on the full accrual basis of accounting.

# Yukon-Kuskokwim Health Corporation

## Schedule of Findings and Questioned Costs Year Ended September 30, 2014

**Section I - Summary of Auditor's Results**

***Financial Statements***

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	___ yes	<u>X</u> no
Significant deficiency(ies) identified?	___ yes	<u>X</u> (none reported)

Noncompliance material to financial statements noted? \_\_\_ yes X no

***Federal Awards***

Internal control over major programs:

Material weakness(es) identified?	___ yes	<u>X</u> no
Significant deficiency(ies) identified?	___ yes	<u>X</u> (none reported)

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? \_\_\_ yes X no

Identification of major programs:

<i>CFDA Number</i>	<i>Name of Federal Program or Cluster</i>	<i>Agency</i>
93.210	Tribal Self Governance Program - IHS Compact/Funding Agreements	Department of Health and Human Services
93.237	Tribal Health and Welfare - Special Diabetes Funding Agreements	Department of Health and Human Services

Dollar threshold used to distinguish between Type A and Type B programs: \$ 2,551,640

Auditee qualified as low-risk auditee? X yes \_\_\_ no

***State Financial Assistance***

Internal control over major programs:

Material weakness(es) identified?	___ yes	<u>X</u> no
Significant deficiency(ies) identified?	___ yes	<u>X</u> (none reported)

Type of auditor's report issued on compliance for major programs: Unmodified

Dollar threshold used to distinguish a state major program: \$ 100,000

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# Yukon-Kuskokwim Health Corporation

## Schedule of Findings and Questioned Costs Year Ended September 30, 2014

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### Section II - Financial Statement Findings Required to be Reported in Accordance with *Governmental Auditing Standards*

There were no findings related to the financial statements which are required to be reported in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*.

### Section III - Federal Award Findings and Questioned Costs

There were no findings and questioned costs for federal awards (as defined in section .510(a) of OMB Circular A-133) that are required to be reported.

### Section IV - State Award Findings and Questioned Costs

There were no findings and questioned costs for State awards (as defined in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*) that are required to be reported.

# Yukon-Kuskokwim Health Corporation

## Summary Schedule of Prior Audit Findings Year Ended September 30, 2014

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Federal
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There were no prior year audit findings.

State
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There were no prior year audit findings.

# Yukon-Kuskokwim Health Corporation

## Corrective Action Plan Year Ended September 30, 2014

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There are no current year findings; therefore no corrective action plan is required.



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## Independent Auditor's Report on Supplementary Information

Board of Directors  
Yukon-Kuskokwim Health Corporation  
Anchorage, Alaska

We have audited, the financial statements of Yukon-Kuskokwim Health Corporation, as of September 30, 2014, and have issued our report thereon dated February 17, 2015 which expressed an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the on the financial statements that collectively comprise Yukon-Kuskokwim Health Corporation financial statements. The accompanying Schedules of Expenses - Department of Health and Social Services Programs-Budget and Actual are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates to directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

*BDO USA, LLP*

Anchorage, Alaska  
February 17, 2015

**Yukon-Kuskokwim Health Corporation**  
**Schedule of Expenses - Department of Health and Social Services Programs -**  
**Budget and Actual**

	Budget	July 1, 2013 to Sept. 30, 2013	October 1, 2013 to June 30, 2014	Total	Variance
<b>Community Health Aide Training and Supervision 601-14-016</b>					
Personnel	\$ 430,415	\$ 128,978	\$ 301,437	\$ 430,415	\$ -
Travel	21,725	5,431	16,294	21,725	-
<b>Total direct expenses</b>	<b>452,140</b>	<b>134,409</b>	<b>317,731</b>	<b>452,140</b>	
Indirect	113,487	33,737	73,463	107,200	6,287
<b>Total Costs</b>	<b>\$ 565,627</b>	<b>\$ 168,146</b>	<b>\$ 391,194</b>	<b>\$ 559,340</b>	<b>\$ 6,287</b>
<b>Emergency Medical Services 601-14-066</b>					
Personnel	\$ 195,458	\$ 53,450	\$ 147,037	\$ 200,487	\$ (5,029)
Travel	22,822	3,170	16,107	19,277	3,545
Supplies	66,628	2,663	64,439	67,102	(474)
Other	9,101	1,402	2,775	4,177	4,924
<b>Total direct expenses</b>	<b>294,009</b>	<b>60,685</b>	<b>230,358</b>	<b>291,043</b>	
Indirect	72,791	15,232	53,185	68,417	4,374
<b>Total Costs</b>	<b>\$ 366,800</b>	<b>\$ 75,917</b>	<b>\$ 283,543</b>	<b>\$ 359,460</b>	<b>\$ 7,340</b>
<b>Comprehensive Behavioral Health Treatment and Recovery Program 602-14-005</b>					
Personnel	\$ 1,846,554	\$ 414,034	\$ 1,294,769	\$ 1,708,803	\$ 137,751
Travel	20,451	381	1,913	2,294	18,157
Facility Expense	93,188	17,819	62,930	80,749	12,439
Supplies	97,786	20,720	46,275	66,995	30,791
Equipment	8,750	-	(422)	(422)	9,172
Other	27,521	2,392	15,716	18,108	9,413
<b>Total direct expenses</b>	<b>2,094,250</b>	<b>455,346</b>	<b>1,421,181</b>	<b>1,876,527</b>	
Indirect	525,657	114,292	328,504	442,796	82,861
<b>Total Costs</b>	<b>\$ 2,619,907</b>	<b>\$ 569,638</b>	<b>\$ 1,749,685</b>	<b>\$ 2,319,323</b>	<b>\$ 300,584</b>
<b>Therapeutic Court 602-14-499</b>					
Personnel	\$ 217,426	\$ 57,000	\$ 114,357	\$ 171,357	\$ 46,069
<b>Total direct expenses</b>	<b>217,426</b>	<b>57,000</b>	<b>114,357</b>	<b>171,357</b>	
Indirect	54,574	14,307	26,417	40,724	13,850
<b>Total Costs</b>	<b>\$ 272,000</b>	<b>\$ 71,307</b>	<b>\$ 140,774</b>	<b>\$ 212,081</b>	<b>\$ 59,919</b>

**Yukon-Kuskokwim Health Corporation**  
**Schedule of Expenses - Department of Health and Social Services Programs -**  
**Budget and Actual**

	Budget	July 1, 2013 to Sept. 30, 2013	October 1, 2013 to June 30, 2014	Total	Variance
<b>Early Intervention/Infant Learning Program 603-14-005</b>					
Personnel	\$ 426,736	\$ 85,262	\$ 315,251	\$ 400,513	\$ 26,223
Travel	98,249	30,525	50,311	80,836	17,413
Supplies	1,242	150	1,160	1,310	(68)
Equipment	5,455	-	5,455	5,455	-
Other	27,307	8,052	19,537	27,589	(282)
Total direct expenses	558,989	123,989	391,714	515,703	43,286
Indirect	131,197	30,997	88,613	119,610	11,587
<b>Total Costs</b>	<b>\$ 690,186</b>	<b>\$ 154,986</b>	<b>\$ 480,327</b>	<b>\$ 635,313</b>	<b>\$ 54,873</b>
<b>Community Developmental Disabilities 607-14-094</b>					
Personnel	\$ 258,146	\$ 85,906	\$ 165,594	\$ 251,500	\$ 6,646
Travel	2,000	-	185	185	1,815
Other	525	123	259	382	143
Total direct expenses	260,671	86,029	166,038	252,067	
Indirect	65,429	21,593	38,358	59,951	5,478
<b>Total Costs</b>	<b>\$ 326,100</b>	<b>\$ 107,622</b>	<b>\$ 204,396</b>	<b>\$ 312,018</b>	<b>\$ 14,082</b>
<b>Short-Term Assistance and Referral Programs STAR and Mini-Grants 607-14-032</b>					
Personnel	\$ 52,946	\$ 12,138	\$ 39,320	\$ 51,458	\$ 1,488
Other	15,000	6,110	5,693	11,803	3,197
Total direct expenses	67,946	18,248	45,013	63,261	4,685
Indirect	17,054	4,831	10,183	15,014	2,040
<b>Total Costs</b>	<b>\$ 85,000</b>	<b>\$ 23,079</b>	<b>\$ 55,196</b>	<b>\$ 78,275</b>	<b>\$ 6,725</b>
<b>Tobacco Prevention and Control (Community Based Grants) 601-14-104</b>					
Personnel	\$ 139,806	\$ 19,033	\$ 89,645	\$ 108,678	\$ 31,128
Travel	55,640	1,782	33,772	35,554	20,086
Supplies	27,763	91	20,037	20,128	7,635
Equipment	7,504	-	7,504	7,504	-
Other	69,047	-	46,275	46,275	22,772
Total direct expenses	299,760	20,906	197,233	218,139	81,621
Indirect	75,240	5,248	43,827	49,075	26,165
<b>Total Costs</b>	<b>\$ 375,000</b>	<b>\$ 26,154</b>	<b>\$ 241,060</b>	<b>\$ 267,214</b>	<b>\$ 107,786</b>

**Yukon-Kuskokwim Health Corporation**  
**Schedule of Expenses - Department of Health and Social Services Programs -**  
**Budget and Actual**

	Budget	July 1, 2013 to Sept. 30, 2013	October 1, 2013 to June 30, 2014	Total	Variance
<b>Residential Child Care 602-14-382</b>					
Facility Expense	\$ 86,815	\$ 21,563	\$ 65,252	\$ 86,815	\$ -
Supplies	6,550	1,193	5,357	6,550	-
<b>Total direct expenses</b>	<b>93,365</b>	<b>22,756</b>	<b>70,609</b>	<b>93,365</b>	<b>-</b>
Indirect	23,435	5,712	16,339	22,051	1,384
<b>Total Costs</b>	<b>\$ 116,800</b>	<b>\$ 28,468</b>	<b>\$ 86,948</b>	<b>\$ 115,416</b>	<b>\$ 1,384</b>
<b>Bethel Community Services Patrol and Sobering Center 602-14-502</b>					
Personnel	\$ 617,347	\$ 153,669	\$ 465,010	\$ 618,679	\$ (1,332)
Travel	2,000		760	760	1,240
Facility Expense	30,000	7,412	26,001	33,413	(3,413)
Supplies	5,000	12	3,498	3,510	1,490
Equipment	1,000		-	-	1,000
Other	1,200	25	140	165	1,035
<b>Total direct expenses</b>	<b>656,547</b>	<b>161,118</b>	<b>495,409</b>	<b>656,527</b>	<b>20</b>
Indirect	164,793	40,441	114,452	154,893	9,900
<b>Total Costs</b>	<b>\$ 821,340</b>	<b>\$ 201,559</b>	<b>\$ 609,861</b>	<b>\$ 811,420</b>	<b>\$ 9,920</b>
<b>Senior In-Home Services 607-14-418</b>					
Personnel	\$ 60,000	\$ 15,000		\$ 15,000	\$ 45,000
<b>Total direct expenses</b>	<b>60,000</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>45,000</b>
Indirect	15,000	3,750	-	3,750	11,250
<b>Total Costs</b>	<b>\$ 75,000</b>	<b>\$ 18,750</b>	<b>\$ -</b>	<b>\$ 18,750</b>	<b>\$ 56,250</b>
<b>Supplemental Food Program for WIC 604-14-840</b>					
Personnel	\$ 397,508	\$ 80,356	\$ 272,447	\$ 352,803	\$ 44,705
Travel	22,980	1,602	25,242	26,844	(3,864)
Facility Expense	720	40	93	133	587
Supplies	18,292	4,050	7,794	11,844	6,448
Other	18,600	150	22,170	22,320	(3,720)
<b>Total direct expenses</b>	<b>458,100</b>	<b>86,198</b>	<b>327,746</b>	<b>413,944</b>	<b>44,156</b>
Indirect	121,438	21,636	75,720	97,356	24,082
<b>Total Costs</b>	<b>\$ 579,538</b>	<b>\$ 107,834</b>	<b>\$ 403,466</b>	<b>\$ 511,300</b>	<b>\$ 68,238</b>

**Yukon-Kuskokwim Health Corporation**  
**Schedule of Expenses - Department of Health and Social Services Programs -**  
**Budget and Actual**

	Budget	July 1, 2013 to Sept. 30, 2013	October 1, 2013 to June 30, 2014	Total	Variance
<b>SPIRIT (WIC Partners in Researching Technologies 604-14-942)</b>					
Travel	\$ 11,321	\$ -	\$ 2,850	\$ 2,850	\$ 8,471
Supplies	2,745	-	2,729	2,729	16
Equipment	6,172	-	6,443	6,443	(271)
<b>Total direct expenses</b>	<b>20,238</b>	<b>-</b>	<b>12,022</b>	<b>12,022</b>	<b>8,216</b>
Indirect	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 20,238</b>	<b>\$ -</b>	<b>\$ 12,022</b>	<b>\$ 12,022</b>	<b>\$ 8,216</b>
<b>EMS Code Blue-Phase XI(State) 65C-13-210</b>					
Equipment	\$ 35,800	\$ 30,912	\$ -	\$ 30,912	\$ 4,888
<b>Total direct expenses</b>	<b>35,800</b>	<b>30,912</b>	<b>-</b>	<b>30,912</b>	<b>4,888</b>
Indirect	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 35,800</b>	<b>\$ 30,912</b>	<b>\$ -</b>	<b>\$ 30,912</b>	<b>\$ 4,888</b>
<b>EMS Code Blue-Phase XI(State) 65C-14-207</b>					
Equipment	\$ 57,584	\$ -	\$ -	\$ -	\$ 57,584
<b>Total direct expenses</b>	<b>57,584</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,584</b>
Indirect	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 57,584</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,584</b>